

(5) The Sectional Officers may also carry out check-measurements of works done, but the payments of the bills should be done only as per rules embodied in (2) (a) and (2) (b) above.

Necessary amendments to the Mysore Public Works Account Code will issue in due course.

M. SHAMANNA,

*Secretary to Government,
Finance Department.*

Directs that Taluk Treasury Accounts relating to Local Bodies and Muzrai Funds be closed on the 25th of each month, except in March.

READ—

Government Order No. FL 2501-4—G.F. 28-51-5, dated the 27th July 1951, directing that the Taluk Treasury Accounts be closed by the 25th of each month except in March as in Part 'A' States

2. Letter No. 72—C.S.A., dated the 29—30th July 1952, from the Controller, State Accounts Department, Bangalore, regarding the consequential changes to be introduced in the accounts procedure of Local Bodies banking with Taluk Treasuries.

3. Correspondence ending with U.O. Note 230/A/T.M., dated the 2nd December 1952, from the Accountant-General, Mysore, Bangalore, on the subject.

**ORDER No. FL (B) 12271-97—L.F.A. 74-52-2, DATED BANGALORE,
THE 13TH JANUARY 1953.**

At present, the Local Bodies in the State, banking with Taluk Treasuries, close their accounts on the last day of each month, the Treasury Pass Book being also written up accordingly. As the Taluk Treasury Accounts now run from 26th of one month to the 25th of the following month except in March and April 1952, a reconciliation of the monthly closing balance between the books of the Local Body and the Treasury, has been rendered difficult. With a view to remedying this defect, it is hereby directed that the accounts of the Local Bodies dealing with Taluk Treasuries be also closed on the 25th of each month except in March so as to be in conformity with the treasury arrangements. In March, however, the accounts will be closed on the last day of the month only as in treasuries. Local Bodies having dealings with both Taluk and District Treasuries should in respect of their transactions in Taluk Treasuries follow the above arrangement. The Treasury Pass Books will also be written up accordingly in future.

The Controller, State Accounts Department, reports that the treasury chalans and vouchers relating to such Funds are not being received in his office regularly and that this has retarded the progress of work in his office. With a view to remedying this, the following instructions are issued:—

The Taluk Treasuries should send to the District Treasury along with their daily sheets, one copy of the subsidiary registers of transactions of each Local Fund with the chalans and vouchers duly stitched thereto. The District Treasury will incorporate such transactions in daily totals only as at present and forward one copy of the District Treasury subsidiary register relating to each fund to the Local Audit Circle concerned on the 5th of the following month duly accompanied by the daily extracts of the Taluk Subsidiary Registers and the supporting chalans and vouchers. Another copy of the District Treasury Subsidiary Register will of course be sent to the Accountant General, along with the Treasury accounts. The schedules (copies of subsidiary registers) in respect of Muzrai Funds will all be sent to the Controller, State Accounts Department, as the audit of the Muzrai Funds is conducted in the Head Office.

The Taluk Treasuries will also send to the District Treasury on or before the 30th of each month, a Plus and Minus Memo (in triplicate) in respect of each Local Fund duly agreeing the figures thereof with those in the Pass Book of the Local Body concerned. From these, the District Treasury will prepare a consolidated Plus and Minus Memo for each Local Fund for the whole District and after agreeing the figures thereof with those in the District Treasury accounts for the month, transmit the same to the Accountant General in duplicate along with the

Treasury accounts. In the Accountant-General's Office, the figures of the Plus and Minus Memo will be agreed with the treasury cash accounts and one copy passed on to the Controller, State Accounts Department.

The above procedure which will be followed in respect of Municipal Funds, District Board Funds, Village Panchayet Funds and the Muzrai Funds will come into force with effect from the 1st January 1953.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Abolishes the Grant of Cash Advances to Contractors in Public Works Divisions except in Special Divisions.

READ—

Letter No. 175, WM. Comp., dated the 17th July 1952, from the Accountant-General in Mysore Bangalore, stating that the system of granting cash advances to Contractors in Public Works Divisions may be reviewed with the conditions prevailing at present and orders communicated on the suggestions made by him in the matter.

ORDER No. FL. (B) 12713-25—C.R. 51-52-2, DATED BANGALORE,
THE 19TH JANUARY 1953.

Under the existing rules in the Public Works Account Code (Exception 2 to paragraph 572) cash advances are granted to Contractors in Malnad Divisions subject to a limit of Rs. 400 to each contractor and Rs. 8,000 for each Division. This concession has been subsequently extended to Maidan Divisions and Minor Tank Restoration Ranges also in the orders noted below. The system of granting these advances was introduced in the past on the conditions existing then. The conditions at present do not warrant grant of such advances. It is, therefore, directed that the system of grant of cash advances to Contractors be abolished once for all, except in Special Divisions executing projects of big magnitude in which cases the advances will be accounted for under "R. Loans and Advances by State Government—Misc. Loans and Advances—Advances to Contractors" in the Treasury accounts instead of under the debt head "P. Deposits and Advances—Advances not bearing interest—(iii) Advances Repayable (h) Advances to Contractors" as is being done at present. The personal responsibility for recovery of advances and accounting thereof will, however, rest with the Divisional Officers as at present.

Government Order No. P.W. 3307-9, dated the 12th December 1944.

Government Order No. P.W. 1787-88, dated the 25th September 1944.

Government Order No. P.W. 5636-8—Irgn. 129-48-1, dated the 19th January 1949.

Necessary amendments to the Mysore Public Works Account Code will issue separately.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Lays down Rules relating to Payments to Courts of amounts recovered from Contractors in the Public Works Department under a Prohibitory Order of a Court.

READ—

Letter No. 421—W.M.G.C., dated the 19th September 1952, from the Accountant-General, Mysore, Bangalore, requesting in the circumstances explained; to frame definite rules prescribing the procedure to be followed in respect of payments to Courts of amounts recovered from Contractors in the Public Works Department under a Prohibitory Order of a Court.

ORDER No. FL. (B) 12784-7—C.R. 52-52-2, DATED BANGALORE,
THE 21ST JANUARY 1953.

At present, there are no definite rules governing payments to Courts of amounts recovered from Contractors in the Public Works Department under a